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of taxation in England. It is a well-constructed but rather uncritical compilation of historical data, with a certain interest for the general reader of economic history. The chief value of the book, however, is not so much in its worth as an authoritative treatise, but as an indication of the kind of thoughtful work which it is possible to encourage in colleges which have no elaborate equipment for research purposes. The press work is excellent, although a volume less pretentious in appearance would have seemed more in keeping with the general character and quality of the essay.

HARLEY W. LUTZ.

*Oberlin College.*

*L'Oeuvre Financière du Parlement de 1906 à 1910. Recueil des Principales Questions Budgétaires et Fiscales Traitées par la 9<sup>e</sup> Législature.* By E. PELLERAY. (Paris: Roustan. 1910. Pp. x, 140. 3 fr.)

M. Pelleray, assistant-secretary to the committee on the budget in the Chamber of Deputies, contributes in this book on the recent financial legislation of France a careful and intelligent piece of work although no pretension is made to any special literary or technical merit. The author seeks merely to present in an accessible form the recent financial budgetary and fiscal legislation of the Republic. The ten introductory pages are given over to a rapid but lucid summary of the work performed by parliament in this regard; and in particular to recent schemes for social welfare. The remainder of the book presents an analytical account of such important features of the financial situation as the public debt; the budgets of 1907-1910; the income tax; the reorganization of railways; and workingman's insurance. Altogether, the work is admirably done, and should prove helpful to all interested in the trend of thought and legislation in France.

W. W. SWANSON.

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*Die Finanzgeschichte des deutschen Reiches.* By EMANUEL WURM. (Hamburg: Hamburger Buchdruckerei und Verlagsanstalt, Auer und Co. 1910. Pp. 272. 1 m.)

The author, who is a socialist and a member of the Reichstag, has collected in this volume material in opposition to the imperial budget program of 1910. Of history in any strict sense it contains but little. But of facts, or alleged facts from any period